IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SUR TAX REFERENCE No 9 of 1985

For Approval and Signature:

Hon'ble MR.JUSTICE A.R.DAVE
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

C I T
Versus
ANIL STARCH PRODUCTS LTD.

Appearance:
MR AKIL QURESHI for MR MANISH R BHATT for Petitioner No. 1
MR JP SHAH for Respondent No. 1

CORAM : MR.JUSTICE A.R.DAVE
and
MR.JUSTICE D.A.MEHTA

Date of decision: 28/06/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE A.R.DAVE)

At the instance of the revenue, the following questions have been referred to this Court for its opinion by the Income Tax Appellate Tribunal Ahmedabad Bench 'A' under the provisions of sec. 256(1) of the Income-tax Act, 1961 :

1. Whether, on the facts and in the circumstances of the case, the Tribunal was right in holding that, though question of law did arise from the orders of the Tribunal, it would not refer them to the High Court as it would be academic as similar questions have been referred to High Court in other appeals and that when such decisions are received the Tribunal would rectify the orders?

2. Whether, on the facts and in the circumstances of the case, the Tribunal was right in law in coming to the conclusion that, its inherent powers to amend its orders by substituting a change in such orders consequent upon the decision of the High Court answering similar questions in other appeals referred to the High Court by the Tribunal?

3. Whether, on the facts and in the circumstances of the case, the Tribunal was right in rejecting the Act and the miscellaneous application

2. Learned advocate Shri Akil Qureshi has appeared for the revenue and learned advocate Shri J.P. Shah has appeared for the respondent-assessee.

3. At the time of hearing of the reference, it has been very fairly submitted by learned advocate Shri Qureshi that on account of certain developments which had taken place during the pendency of the reference, the reference has become infructuous on the facts of the present case as they exist today.

4. In the circumstances, we decline to answer the questions referred to us and the reference is returned unanswered.

The reference is disposed of accordingly with no order as to costs.

(A.R. Dave, J.)

(D.A. Mehta, J.)

(hn)